Docket No.: R2184.0501/P501 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Masanori Dainin

Application No.: 10/580,827 Confirmation No.: 7587

Filed: May 26, 2006 Art Unit: 2822

For: SEMICONDUCTOR DEVICE AND Examiner: M. M. Trinh

FABRICATION PROCESS THEREOF

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated October 2, 2008, please amend the aboveidentified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.